

Exhibit D

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SENT VIA FIRST CLASS MAIL
OFFICE OF FOREIGN ASSETS CONTROL
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Re: Proceeds of Real Estate Transaction

Dear Sirs:

I am writing to follow up on my August 22, 2008 correspondence regarding my firm's client, Sanabel Al Kheer, Inc. ("Sanabel"). As you will recall, the August 22nd letter sought clearance from OFAC prior to Sanabel transferring money and repaying a debt owed to the International Islamic Relief Organization of Saudi Arabia (IIRO-SA). To reiterate briefly, Sanabel is concerned about OFAC's designation of the International Islamic Relief Organization's Philippines office ("IIRO-PHL") and the International Islamic Relief Organization's Indonesian office ("IIRO-IND") and the impact of those designations on the transfer of money. Sanabel understands that the law prevents anyone from rendering assistance to designated entities, and therefore has respectfully requested OFAC's guidance in legally discharging its debt to IIRO-SA in a manner that would not involve the designated offices.

Please contact me at your earliest convenience to let me know the status of my requested advisory opinion letter outlining the procedure that Sanabel must follow in order to lawfully retire the aforementioned corporate debt to IIRO-SA.

Very Truly Yours,

Martin F. McMahon, Esq.